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Atty. Dkt. No. 023971-0422

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Masatsugu YOKOTE
Title: STEERING CONTROL FOR DRIVE WHEELS OF VEHICLE
Appl. No.: 10/849,181
Filing Date: May 20, 2004
Examiner: Lee Sin Yee LUM VANNUCCI
Art Unit: 3611
Confirmation No: 7250

AMENDMENT AND REPLY UNDER 37 C.F.R. § 1.111

Mail Stop Amendment

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated November 22, 2006, concerning the above-referenced patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 8 of this document.

Please amend the application as follows: